



2023

TENTATIVE BUDGET

(JAN. 1, 2023 – Dec. 31, 2023)

WASATCH COUNTY, STATE OF UTAH



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WASATCH COUNTY, State of Utah

2023 Tentative Budget

(Jan. 1, 2023 – Dec. 31, 2023)

Prepared by:

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Barry Hallow, Deputy Auditor

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BUDGET MESSAGE & SUMMARY





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COUNTY MANAGER'S BUDGET MESSAGE

November 2, 2022

County Council Chair Nelson, Vice Chair Park, and fellow Councilors,

I am pleased to present to you the Wasatch County tentative budget for 2023. This document represents an attempt to address all priorities discussed with the County Council in conjunction with recommendations from County Offices and Departments.

As a tentative budget, it is intended to be a working document does not contain all features anticipated in the adopted version. Those features include narrative and other functional adjustments intended to adhere to industry-leading practices in budget development.

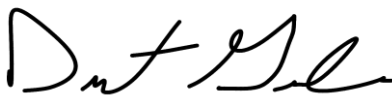
A major initiative presented in this budget is increased compensation for staff. The County has many positions that we have struggled to fill over the last year which are essential for us to maintain services to the community. Due to exceptionally high wage growth and an ongoing wage study, Wasatch County Administration recommends implementing a 7% cost of living adjustment. In addition, this budget retains funding for an additional 5% reserve to implement the wage study after the start of the calendar year. Collectively, these items are the single largest change to expenditures and are allocated \$2.6 million in this budget.

Also included in this year's budget are eleven new positions composed of the following:

- An administrative assistant in the Assessor's Office
- A chief financial officer in the Clerk-Auditor's Office
- Two dispatchers and two patrol deputies in the Sheriff's Office
- An assistant director in the Public Works Department
- Two additional building inspectors in the Building Department
- An engineering technician in the Engineering Department
- A code enforcement officer funded mid-year

I fully expect changes to this tentative budget as we work with you over the coming weeks to refine the funding priorities and improve this document.

Respectfully,



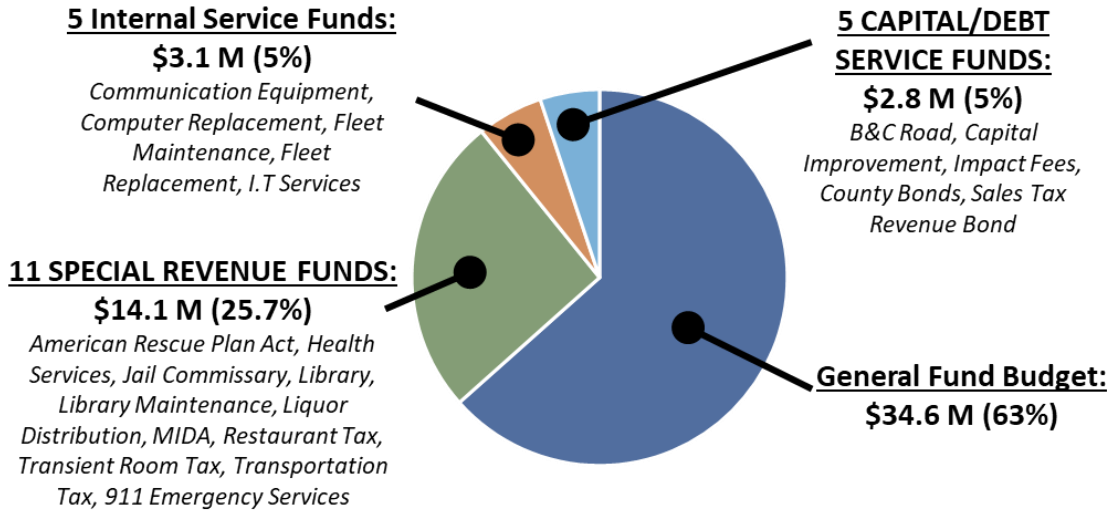
Dustin Grabau
Wasatch County Manager



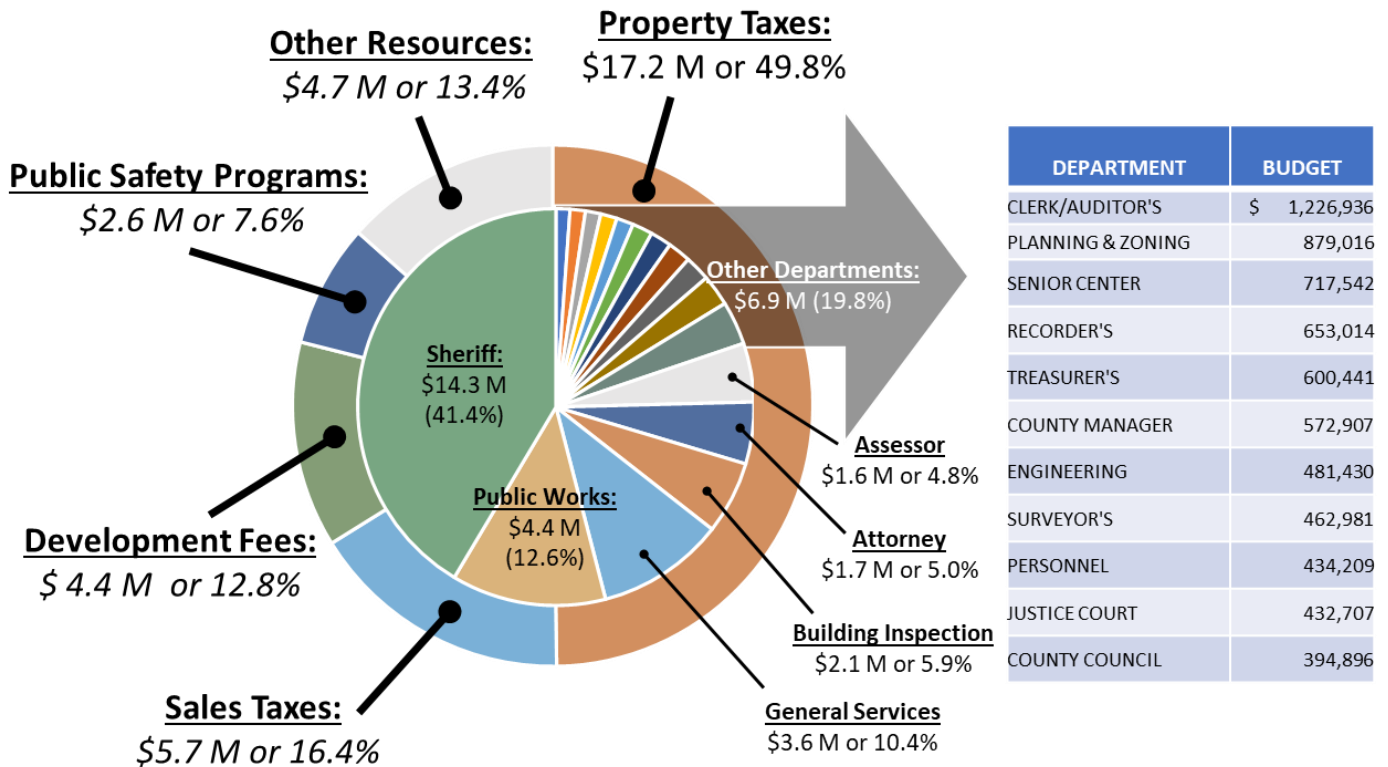
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EXECUTIVE BUDGET SUMMARY

2023 Tentative Budget: \$54.6 M



2023 General Fund Budget (In Detail)



Major 2023 Budget Changes (by County Priorities):

<p>01</p> <p>Remain financially sound & prepared</p>	<ul style="list-style-type: none"> • Increase GF Fund reserves (fund balance) to 64% of total GF revenues • Add 1 new finance director position
<p>02</p> <p>Be a high-performing County with a highly trained workforce.</p>	<ul style="list-style-type: none"> • Provide a 7% across-the-board increase in Employee wages • Reserve an additional 5% to address pay issues identified in 2022 pay study • Reserve funds for employee engagement activities • Add funds to evaluate, restructure, and improve communications by Assessor's Office
<p>03</p> <p>Prepare for future anticipated growth</p>	<ul style="list-style-type: none"> • Add 2 new Building Inspector positions (with new 2 vehicles) • Add 1 engineering technician to prepare for growth and improve service delivery
<p>04</p> <p>Increase & Improve service levels to enhance quality of life</p>	<ul style="list-style-type: none"> • Add 1 position (mid-year) for Por-active code enforcement services • Add 1 Public Work's assistant director position • Provide funding for Digitization of County Records • Add 4 new positions within Sheriff's Office
<p>05</p> <p>Maintain rural character and preserve open space</p>	<ul style="list-style-type: none"> • Increased funding for lobbying efforts • Fund creation of a long-term Capital Improvement Strategy Plan

Budget also includes • *\$506K in various departmental identified budget savings*



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ABOUT WASATCH COUNTY

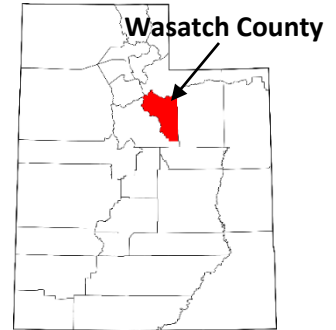




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HISTORY OF WASATCH COUNTY

Wasatch County is in the north central region of the state of Utah, east of the Wasatch Mountains and Utah County. The name Wasatch is a Ute word meaning “Valley in the Mountain” or “low place” and pays tribute to the Timpanogos Utes who spent their summers hunting in this beautiful valley and is home to the following Cities: Heber City, Midway, Charleston, Wallsburg, Daniel, Hideout, Independence, and Interlaken.

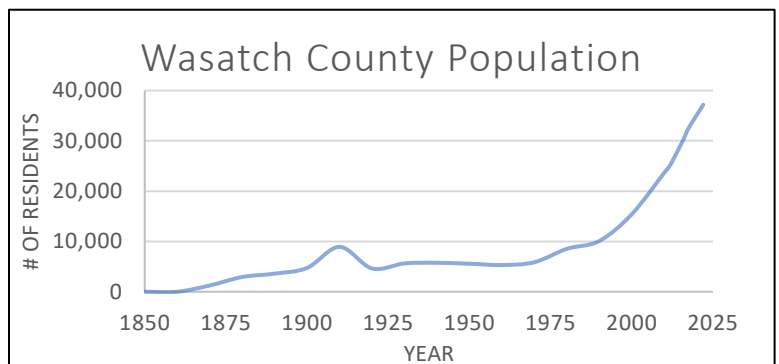


In the early 1850s, the Wasatch area was used by sheep and cattle herders who would bring their livestock up from the Provo area in the summer to allow their animals to graze. However, in 1859, Utah pioneer parties, consisting primarily of LDS converts from Great Britain, came to permanently settle and farm in the areas.

In 1862, Wasatch County was officially established as a Utah County with London Springs serving as the county seat. That same year, the town of London Springs, which was originally named to help remind the many English pioneers where they came from, was renamed to Heber City to honor Heber C. Kimball, an LDS apostle and prolific missionary to many of the local residents.

From the late 1800s to 2000, Wasatch County saw a slow and steady growth of people who came to the area to farm or work within the Park City Silver mines. Although primarily a farming community, Wasatch County did see the growth of local commerce aimed to make life easier for the local community. For example, in 1899, the Rio Grande Western Railroad completed the Heber Valley Railroad (also recognized as the Heber Creeper) to move sheep from summer grazing pastures to the Provo area for winter grazing or for sale. Other historical buildings that can be seen throughout Wasatch County and points to the county's rich rural character include: the Heber Exchange Mercantile, Zions Bank, the Tabernacle.

While the growth of the region was slow and steady throughout the 1900s, things changed in the early 2000s as individuals recognized the area to be a desirable destination to live, work, and play. This was showcased during the 2002 Utah Winter Olympics as Wasatch County hosted the Cross Country and Biathlon races. In the past 22 years, Wasatch County has grown over 142% and is now home to over 37,000 residents. In 2018, Wasatch County was designated by the US. Census Bureau as the third-fastest growing county in the United States.



In addition to being a rural and farming community, Wasatch County now stands as a community for many people who commute to work in Salt Lake City or Provo and as a tourist attraction. Wasatch County also provides a strong workforce and employment infrastructure that brings many people to work within the county. These factors, coupled with easy access to recreational opportunities and beautiful views of the Heber Valley makes Wasatch County the special place that it is and home to many proud residents.

WASATCH COUNTY VISION, PURPOSE, & VALUE

Our Vision

Wasatch County is recognized as a desirable destination to live, work and play. We are dedicated to honoring & protecting the heritage and rural character of our community, and are committed to creating a unique sense of place.



Our Purpose



PURPOSE

In cooperation with the community and local governments, Wasatch County will address public needs, deliver quality services, and provide responsive decisions.

Through thoughtful planning and zoning, that manages the impacts of growth, The County strives to balance the preservation of the area's highly valued rural and agricultural character with the promotion of clean and sustainable economic, residential, recreational, and tourism development opportunities.

Our Values

We manage and communicate our affairs in a fiscally sound and transparent manner while enforcing state and county ordinances consistently to promote a sense of trust between the county and its citizens. All county departments and employees are focused on good governance which includes professionalism, respect, ethics, integrity, transparency, and accountability to all of its citizens.



COUNTY COUNCIL



Mark Nelson
(Council Chair)
Seat E
Term: 2021-2024



Kendall Crittenden
Seat D
Term: 2021-2024



Spencer Park
(Council Vice-Chair)
Seat G
Term: 2021-2024



Danny Goode
Seat C
Term: 2019-2022



Jeff Wade
Seat F
Term: 2019-2022

At-Large Council Seats



Marilyn Crittenden
Seat A
Term: 2019-2022



Steve Farrell
Seat B
Term: 2021-2024

ADDITIONAL ELECTED OFFICIALS



Todd Griffin
County
Assessor
Term: 2021-2024



Scott Sweat
County
Attorney
Term: 2019-2022



Joey Granger
County Clerk-
Auditor
Term: 2021-2022



Diane Burgerger
County
Treasurer
Term: 2021-2024



Marcy Murray
County
Recorder
Term: 2021-2024

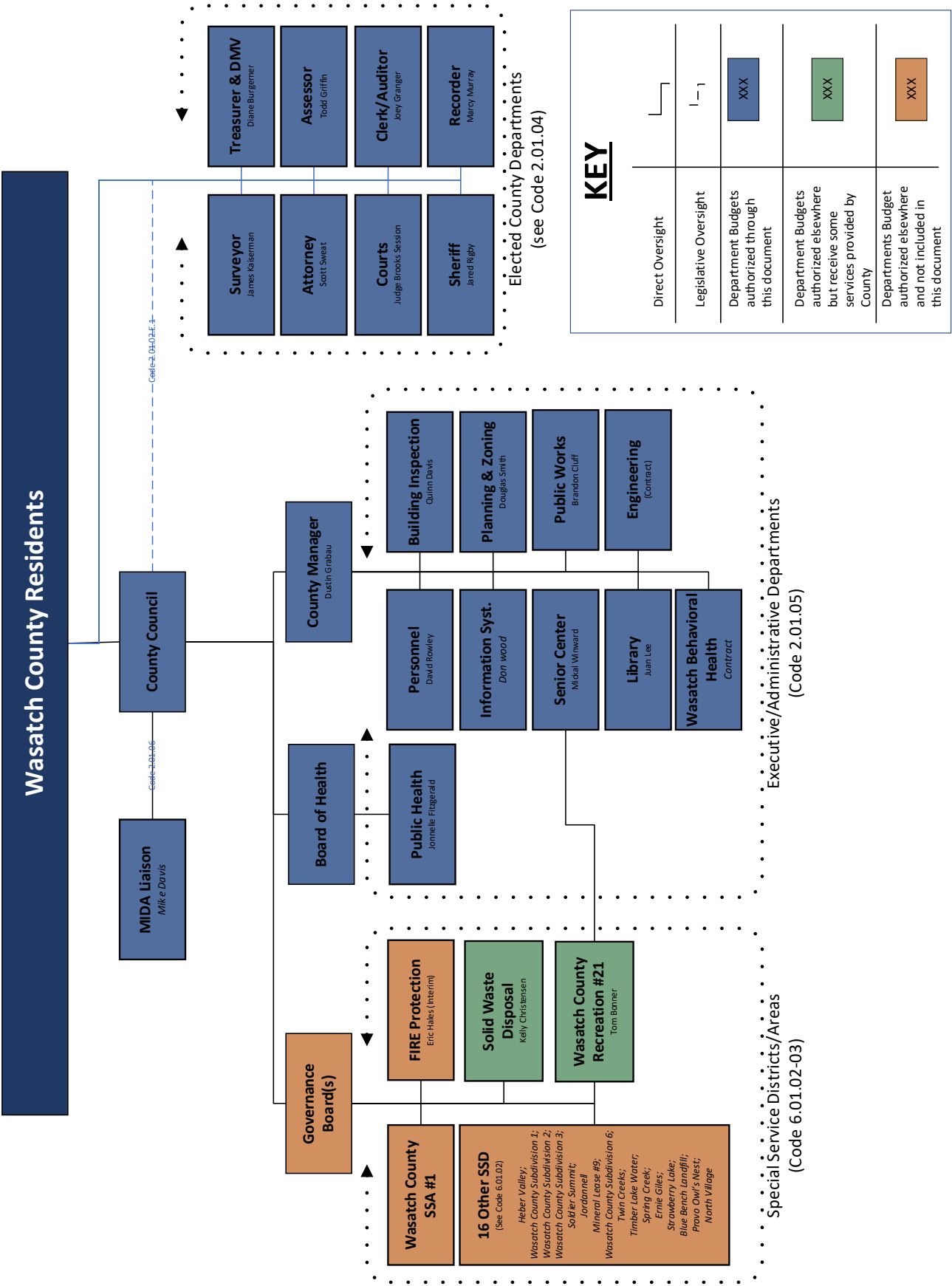


Jared Rigby
County
Sheriff
Term: 2019-2022



James Kaiserman
County
Surveyor
Term: 2021-2024

Wasatch County ORGANIZATIONAL OVERVIEW



TENTATIVE 2023 BUDGET SUMMARY





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FY 2023 BUDGET SUMMARY – ALL FUNDS

	BEGINNING BALANCE	TENTATIVE REVENUES	TENTATIVE EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 22,197,742	\$ 34,626,370	\$ 34,626,370	\$ 22,197,742
SPECIAL REVENUE FUNDS				
HEALTH SERVICES (OPERATING DEPT.)	3,630,808	3,861,144	3,871,999	3,619,953
LIBRARY (OPERATING DEPT.)	1,459,142	1,463,040	1,489,458	1,432,724
M.I.D.A. (OPERATING DEPT.)	1,732	278,741	274,836	5,637
A.R.P.A.	\$ 1,848,127	\$ 369,000	\$ 423,667	\$ 1,793,460
JAIL COMMISSARY	35,993	115,500	137,300	14,193
LIBRARY MAINTANANCE	100,000	-	-	100,000
LIQUOR DISTRIBTION	119,626	58,400	60,000	118,026
RESTAURANT TAX	4,659,282	1,014,000	1,010,663	4,662,619
TRANSIENT ROOM TAX	5,157,253	4,127,179	3,665,959	5,618,473
TRANSPORTATION TAX	415,090	3,000,000	2,970,000	445,090
911 EMERGENCY SERVICES	1,388,621	210,000	150,000	1,448,621
SUBTOTAL	\$ 18,815,673	\$ 14,497,004	\$ 14,053,882	\$ 19,258,795
INTERNAL SERVICES FUND				
I.T. SERVICES (OPERATING DEPT.)	780,903	2,253,716	2,160,515	874,104
COMMUNICATION EQUIPMENT	\$ 424,005	\$ 202,175	\$ 181,782	\$ 444,398
COMPUTER REPLACEMENT	659,025	173,320	341,960	490,385
FLEET MAINTENACE	363,621	64,500	61,800	366,321
FLEET REPLACEMENT	742,762	410,367	367,700	785,429
SUBTOTAL	\$ 2,970,316	\$ 3,104,078	\$ 3,113,757	\$ 2,960,637
CAPITAL FUNDS				
B & C ROADS	\$ 1,302,241	\$ 1,284,400	\$ 1,753,143	\$ 833,498
GENERAL C.I.P.	10,291,157	444,000	-	10,735,157
IMPACT FEES	1,983,961	864,000	31,000	2,816,961
SUBTOTAL	\$ 13,577,359	\$ 2,592,400	\$ 1,784,143	\$ 14,385,616
DEBT SERVICE FUNDS				
COUNTY BOND	\$ 4,061,085	\$ 1,118,900	\$ 1,016,200	\$ 4,163,785
SALES TAX BOND	-	-	-	-
SUBTOTAL	\$ 4,061,085	\$ 1,118,900	\$ 1,016,200	\$ 4,163,785
ENDING BALANCE	\$ 61,622,175	\$ 55,938,752	\$ 54,594,351	\$ 62,966,576



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AUTHORIZED POSITION COUNT

	2021 AUTHORIZED	2022 AUTHORIZED	2023 TENTATIVE	NET CHANGE
GENERAL FUND				
ASSESSOR	12.0	13.0	14.0	1.0
ATTORNEY'S OFFICE	13.0	14.0	14.0	-
BUILDING INSPECTIONS	9.0	9.0	11.0	2.0
CLERK/AUDITOR	5.0	5.0	6.0	1.0
COUNTY COUNCIL	7.0	7.0	7.0	-
COUNTY MANAGER	3.0	3.0	3.0	-
ENGINEERING	-	-	1.0	1.0
JUSTICE COURT	4.0	4.0	4.0	-
PERSONNEL	2.0	3.0	3.0	-
PLANNING & ZONING	6.0	6.0	7.0	1.0
PUBLIC WORKS	24.5	24.5	25.5	1.0
RECORDER	6.0	7.0	6.0	(1.0)
SENIOR CITIZENS	8.0	8.0	8.0	-
SHERIFF'S OFFICE ¹	80.0	84.0	88.0	4.0
SURVEYOR	3.0	4.0	4.0	-
TREASURER	5.0	5.0	6.0	1.0
GENERAL FUND TOTALS:	187.5	196.5	207.5	11.0
SPECIAL REVENUE FUNDS				
LIBRARY FUND	15.0	15.0	16.0	1.0
MIDA FUND	-	1.0	1.0	-
PUBLIC HEALTH SERVICES FUND	35.0	35.0	30.0	(5.0)
				-
INTERNAL SERVICE FUNDS				
IT SERVICE FUND	8.0	11.0	11.0	-
				-
CAPITAL IMPROVEMENT FUNDS				
B & C ROADS FUND	0.5	0.5	1.5	1.0
				-
OTHER FUNDS TOTAL:	58.5	62.5	59.5	(3.0)
ALL FUNDS TOTAL:	230.8	247.8	260.8	13.0

¹ The Position Count for the Sheriff's Office does not include the Search and Rescue volunteers who are paid a regular stipend for operational support during emergency situations. The Position Count also excludes the use of reserve deputies who work for other agencies but assist the county when required.



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GENERAL FUND'S FUND SCHEDULE & DEPARTMENT DETAILS





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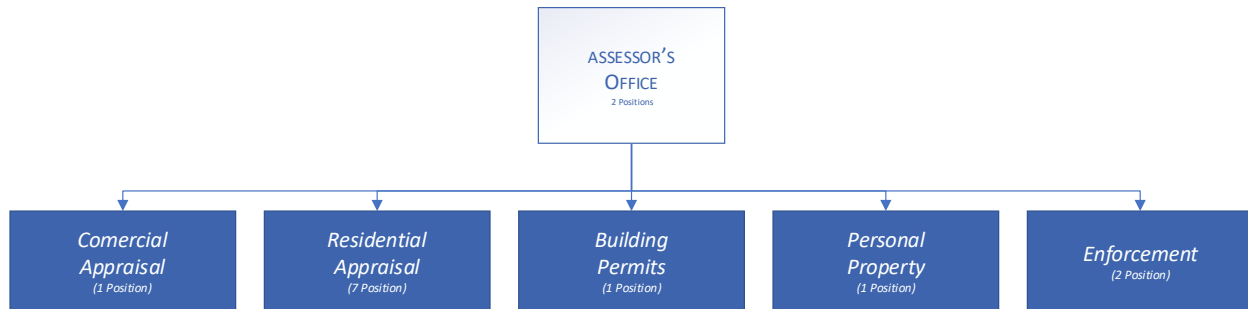
FUND SCHEDULE – GENERAL FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 14,895,845	\$ 19,114,070	\$ 19,776,297	\$ 22,197,742
REVENUES				
PROPERTY TAX	15,291,628	15,118,156	16,239,284	17,227,500
SALES TAX	4,640,198	4,000,000	5,678,516	5,678,516
DEVELOPMENT FEES	6,724,720	3,479,650	5,035,764	4,427,299
FEE IN LIEU	1,828,897	1,686,218	1,738,494	1,751,528
PUBLIC SAFETY PROGRAMS	2,471,519	2,563,200	2,542,599	2,643,200
MENTAL HEALTH FEES	753,457	1,200,000	1,200,000	1,200,000
GRANTS	464,561	349,227	140,832	349,227
RECORDING FEES	878,280	877,900	662,879	667,900
SENIOR CENTER FEES	107,376	120,000	115,436	139,200
AUDITOR FEES	57,580	60,500	66,426	60,500
MOTOR VEHICLE FEES	81,039	80,000	64,607	60,000
OTHER FEES	332,747	311,700	435,933	310,500
CONTRIBUTIONS & TRANSFERS	98,365	354,000	249,500	111,000
TOTAL REVENUES	\$ 33,730,367	\$ 30,200,551	\$ 34,170,270	\$ 34,626,370
TOTAL AVAILABLE FUNDS	\$ 48,626,212	\$ 49,314,621	\$ 53,946,567	\$ 56,824,112
DEPARTMENTAL APPROPRIATIONS				
ASSESSOR'S OFFICE	965,159	1,368,141	1,282,195	1,659,379
ATTORNEY'S OFFICE	1,322,187	1,636,949	1,542,321	1,743,122
BUILDING INSPECTIONS	1,152,456	1,426,007	1,286,943	2,054,658
CLERK/AUDITOR'S OFFICE	912,213	1,034,941	1,084,872	1,226,936
COUNTY COUNCIL	311,614	397,767	371,153	394,896
COUNTY MANAGER	549,200	935,792	798,657	572,907
ENGINEERING	337,016	250,000	425,225	481,430
GENERAL SERVICES	5,927,878	2,072,361	5,651,847	3,603,848
JUSTICE COURT	341,480	410,748	386,044	432,707
MIDA	106,344	-	-	-
PERSONNEL	221,326	358,888	250,155	434,209
PLANNING & ZONING	634,854	839,959	767,681	879,016
PUBLIC WORKS	3,545,504	4,619,681	3,117,675	4,366,487
RECORDER'S OFFICE	523,718	629,962	570,611	653,014
SENIOR CENTER	565,110	719,468	692,205	717,542
SHERIFF'S OFFICE	10,671,744	12,609,879	12,644,470	14,342,798
SURVEYOR'S OFFICE	327,422	403,874	363,810	462,981
TREASURER'S OFFICE	434,689	486,135	512,961	600,441
TOTAL APPROPRIATIONS	\$ 28,849,915	\$ 30,200,551	\$ 31,748,824	\$ 34,626,370
ENDING BALANCE	\$ 19,776,297	\$ 19,114,069	\$ 22,197,742	\$ 22,197,742



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ASSESSOR'S OFFICE



VISION STATEMENT: *A nationally recognized assessing organization that utilizes best practices to create and communicate fair, accurate, current, and equitable annual tax rolls for Wasatch County.*

MISSION STATEMENT: *To fairly and equitably assess and communicate the current value of all property within Wasatch County through professionalism and efficiency.*

CORE RESPONSIBILITIES: *To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.*

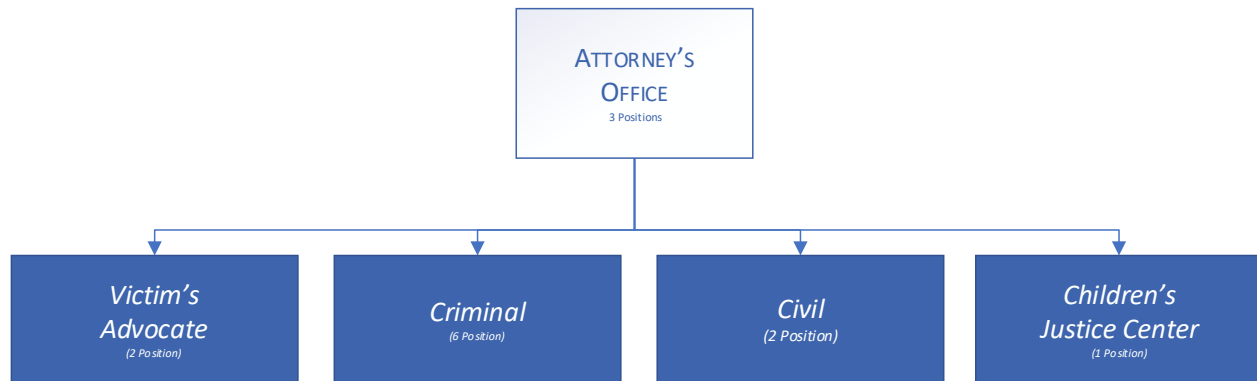
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 778,392	\$ 1,173,690	\$ 1,022,176	\$ 1,339,630
OPERATING EXPENSES	83,486	59,500	104,207	178,307
FIXED EXPENSES	99,086	122,951	119,530	129,442
CAPITAL OUTLAY	4,196	12,000	36,281	12,000
TOTAL EXPENDITURES	\$ 965,159	\$ 1,368,141	\$ 1,282,195	\$ 1,659,379
<i>AUTHORIZED POSITIONS</i>	<i>12.0</i>	<i>13.0</i>	<i>13.0</i>	<i>14.0</i>
<i>FUNDED FTE'S</i>	<i>12.0</i>	<i>13.0</i>	<i>13.0</i>	<i>14.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Increase to support a potential organizational restructure following a departmental review.
- (3) Increase for the purchase of new software to improve service delivery.
- (4) Increase to improve communication to community regarding departmental and decision-making processes.

ATTORNEY'S OFFICE



VISION STATEMENT: *A safe, prosperous, and desirable destination to live, work, and play*

MISSION STATEMENT: *To safeguard the county through aggressive yet fair prosecution of those who commit crime within the county. To promote and participate in programs that reduce crime and victimization while striving to work with law abiding citizens of Wasatch County and law enforcement agencies for the improvement of and the achievement of these goals.*

CORE RESPONSIBILITIES: *Prosecutes felony and misdemeanor cases occurring in Wasatch County; Provide legal advice and assistance to the County; Prosecute delinquency matters for the state of Utah in Juvenile Court; Provide a child-friendly atmosphere when interviewing, recording, and preserving child testimony associated with alleged abuse.*

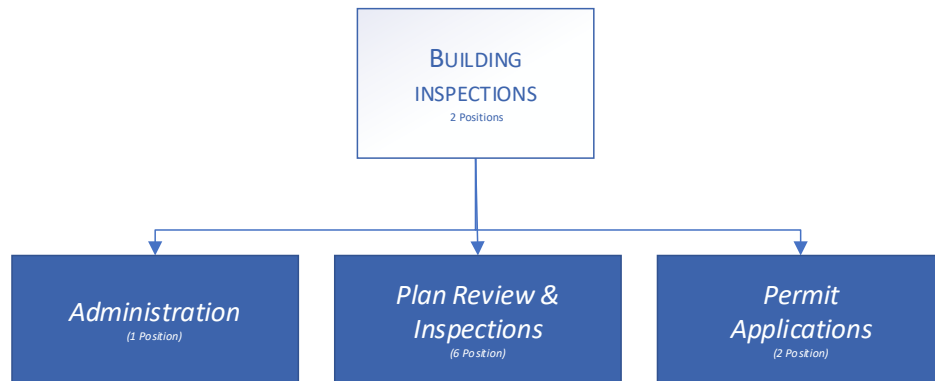
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL		BUDGET		ESTIMATED	
	2021		2022		2022	
					2023	
PERSONNEL EXPENSES	\$	1,187,008	\$	1,421,338	\$	1,334,093
OPERATING EXPENSES		53,620		78,720		74,186
FIXED EXPENSES		81,559		114,891		112,042
CAPITAL OUTLAY		-		22,000		22,000
TOTAL EXPENDITURES	\$	1,322,187	\$	1,636,949	\$	1,542,321
<i>AUTHORIZED POSITIONS</i>		13.0		14.0		14.0
<i>FUNDED FTE'S</i>		12.3		13.3		13.3

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various small-scale operational budget adjustments to align budget to prior year actual expenditures

BUILDING INSPECTIONS DEPARTMENT



VISION STATEMENT: *A community where residents and visitors have complete confidence that all buildings they enter were built to adopted codes and are safe for occupancy.*

MISSION STATEMENT: *To protect and enhance the quality of life for Wasatch County residents through the professional, fair, and consistent enforcement of the Utah State adopted building codes from knowable, friendly, and helpful staff.*

CORE RESPONSIBILITIES: *Reviews and approve building plans; Issues permits for residential and commercial construction; performs building, plumbing, mechanical, electrical, and sign inspections.*

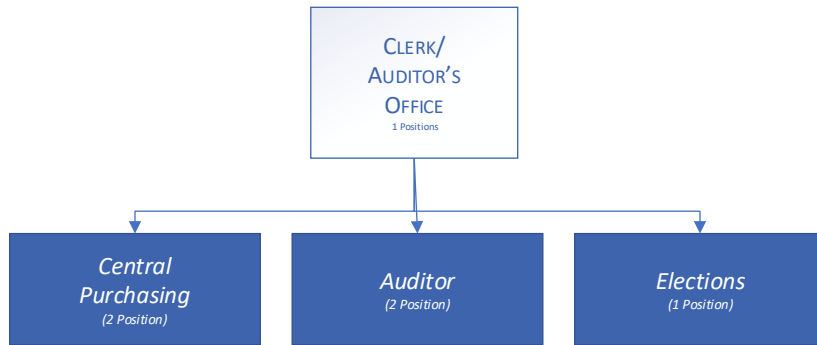
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 754,009	\$ 909,354	\$ 886,794	\$ 1,269,968
OPERATING EXPENSES	298,848	379,000	269,310	583,320
FIXED EXPENSES	88,169	119,653	117,432	186,769
CAPITAL OUTLAY	11,430	18,000	13,406	14,600
TOTAL EXPENDITURES	\$ 1,152,456	\$ 1,426,007	\$ 1,286,943	\$ 2,054,658
<i>AUTHORIZED POSITIONS</i>	<i>9.0</i>	<i>9.0</i>	<i>9.0</i>	<i>11.0</i>
<i>FUNDED FTE'S</i>	<i>9.0</i>	<i>9.0</i>	<i>9.0</i>	<i>11.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of two building inspector positions to prepare for anticipated and known future development.
- (3) Addition of two new vehicles to the department's fleet.
- (4) Increase in contractual inspection support services to provide timely response for services during peak months.

COUNTY CLERK & AUDITOR'S OFFICE



VISION STATEMENT: *To be the subject-matter expert regarding the duties of the Clerks/Auditor's Office while making the county more transparent in the use of the funds it receives.*

MISSION STATEMENT: *To provide transparent, secure, and professional services to Wasatch County departments and its community.*

CORE RESPONSIBILITIES: *To prepare, administer, process, and maintain all county-wide elections; issue marriage licenses and process passports; prepare agendas and take County Council meetings; administer financial functions of the county (to include the County-wide budget); maintain records of all financial transactions; conduct reviews and internal audits; Assist with the management of the property tax system.*

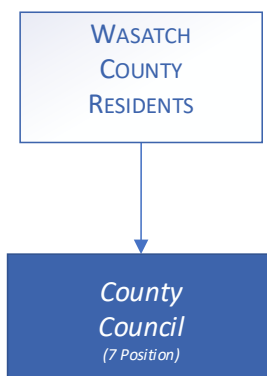
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 483,722	\$ 501,309	\$ 513,626	\$ 670,093
OPERATING EXPENSES	150,776	218,200	277,346	232,200
FIXED EXPENSES	270,070	306,932	309,215	311,643
CAPITAL OUTLAY	7,645	8,500	(15,315)	13,000
TOTAL EXPENDITURES	\$ 912,213	\$ 1,034,941	\$ 1,084,872	\$ 1,226,936
<i>AUTHORIZED POSITIONS</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>6.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 1 finance director position to improve financial management and oversight throughout the County.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

COUNTY COUNCIL OFFICE



VISION STATEMENT: *Creation of a desirable destination to live, work, and play & to protect the heritage and rural character of our community.*

MISSION STATEMENT: *To address public needs, deliver quality services, and provide responsible decisions that positively impacts county growth while preserving the area's highly valued rural and agricultural character.*

CORE RESPONSIBILITIES: *Serves as the legislative body for Wasatch County and responsible for the establishment and approval of all ordinances, resolutions, budgets, and the county code; Provides general policy direction for Wasatch County Offices and Departments.*

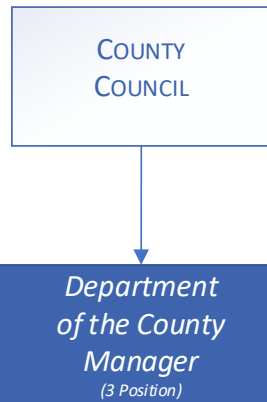
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 242,566	\$ 268,709	\$ 255,429	\$ 275,406
OPERATING EXPENSES	43,189	85,800	76,156	85,800
FIXED EXPENSES	21,873	38,258	37,154	28,691
CAPITAL OUTLAY	3,986	5,000	2,415	5,000
TOTAL EXPENDITURES	\$ 311,614	\$ 397,767	\$ 371,153	\$ 394,896
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>3.5</i>	<i>3.5</i>	<i>3.5</i>	<i>3.5</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

DEPARTMENT OF THE COUNTY MANAGER



VISION STATEMENT: *A high-performing county with a highly trained workforce prepared to provide needed community services that enhance the quality of life of all.*

MISSION STATEMENT: *To deliver excellent public service that improves the quality of life for employees, residents, and visitors of Wasatch County.*

CORE RESPONSIBILITIES: *Serves as the chief executive office and responsible for all executive and administrative functions and duties of Wasatch County; Provides direct oversight over all county departments and executive assistance to all County Offices; Works with the County Council to improve operational efficiencies and improved service delivery for all customers.*

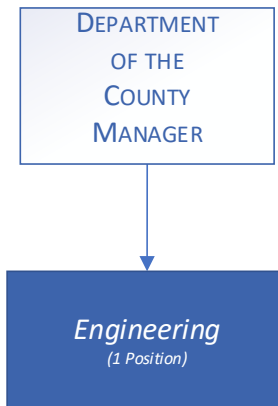
	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 334,341	\$ 485,714	\$ 425,240	\$ 521,826
OPERATING EXPENSES	180,552	420,600	343,498	19,500
FIXED EXPENSES	33,831	29,278	29,919	31,382
CAPITAL OUTLAY	476	200	-	200
TOTAL EXPENDITURES	\$ 549,200	\$ 935,792	\$ 798,657	\$ 572,907
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Movement of funding previously designated for county-wide initiatives to the General Service Department's budget (such as indigent defense funds).
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

ENGINEERING DEPARTMENT



VISION STATEMENT: *Providing prompt, and effective engineering services to the community that meets the demands of the general public.*

MISSION STATEMENT: *To provide quality engineering, services that enhance the safety and environment of the community through professionalism, excellent customer service, prompt and responsive communication, and effective management.*

CORE RESPONSIBILITIES: *Establishing uniform design and construction standards within Wasatch County that create a basis for inspecting local construction projects. Provide a review of all construction plans to ensure those plans meet the acceptable county standards.*

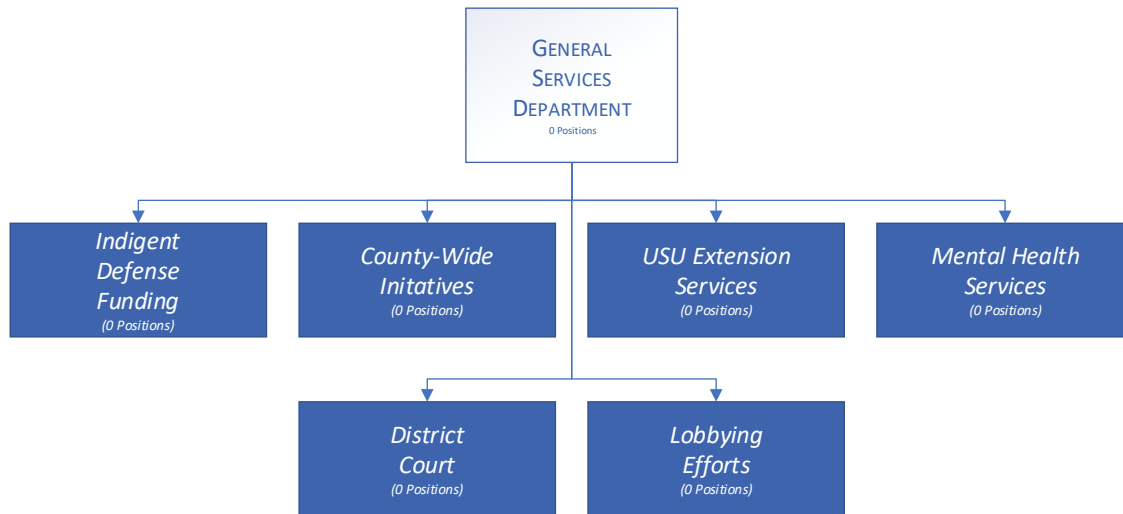
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ 78,430
OPERATING EXPENSES	337,016	250,000	425,225	400,000
CAPITAL OUTLAY	-	-	-	3,000
TOTAL EXPENDITURES	\$ 337,016	\$ 250,000	\$ 425,225	\$ 481,430
<hr/>				
AUTHORIZED POSITIONS	-	-	-	1.0
FUNDED FTE'S	-	-	-	1.0

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Addition of 1 engineering technician position to improve coordination and communication of services with customers.
- (2) Increased contractual engineering service budget to align with anticipated and historical workload.

GENERAL SERVICES DEPARTMENT



VISION STATEMENT: Ensuring that Wasatch County is recognized as a desirable destination and that all essential community services are provided.

MISSION STATEMENT: To provide resources and services to Wasatch County Community that are needed and valued, but do not directly align with the mission and/or responsibilities of a particular department.

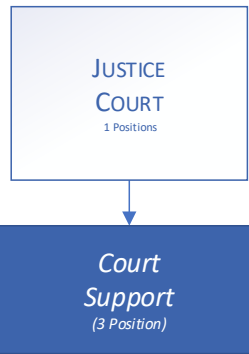
CORE RESPONSIBILITIES: Provide funding resources for county-wide initiatives and services such as: Staff training and supplemental support, USU Extension; Indigent Defense, mental health services and District Court support, and lobbying efforts;

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 92,902	\$ 36,221	\$ -	\$ 737,862
OPERATING EXPENSES	712,504	1,661,100	1,571,952	2,535,261
FIXED EXPENSES	39,472	54,145	54,153	55,011
CONTRIBUTIONS & TRANSFERS	5,083,000	320,895	4,025,741	275,714
TOTAL EXPENDITURES	\$ 5,927,878	\$ 2,072,361	\$ 5,651,847	\$ 3,603,848
<i>AUTHORIZED POSITIONS</i>	-	-	-	-
<i>FUNDED FTE'S</i>	-	-	-	-

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Additional funding to pay for the current wage study recommendations.
- (2) Transfer of various budgets previously intended to serve the whole organization or for programs that do not relate to the operation any existing department (such as indigent defense fund, lobbying efforts, county-wide contractual work, mental health).
- (3) Increase in the amount of \$100,000 for additional lobbying efforts.
- (4) One-time funding for the digitization of county records.



VISION STATEMENT: *Fair and just prosecution that improve the quality of life in Wasatch County..*

MISSION STATEMENT: *To sit in judgment of criminal and small claims proceedings, to resolve legal issues, and to ensure justice; thereby improving the quality of life in the community.*

CORE RESPONSIBILITIES: *Handles all Class B, Class C, and Infraction violations that occur in Wasatch County. Handles small claim cases that occur or if the defendant resides in the county limits.*

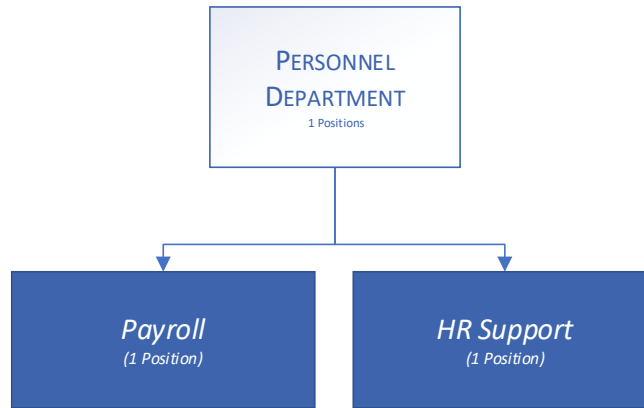
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 271,379	\$ 324,472	\$ 304,914	\$ 344,108
OPERATING EXPENSES	32,747	34,000	30,775	34,000
FIXED EXPENSES	37,354	51,776	50,121	54,098
CONTRIBUTIONS & TRANSFERS	-	500	233	500
TOTAL EXPENDITURES	\$ 341,480	\$ 410,748	\$ 386,044	\$ 432,707
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.

PERSONNEL DEPARTMENT



VISION STATEMENT: *An organization that provides the highest quality of service to all who require assistance (to include prospective, current and past employees). An organization that understands and has incorporated nationally recognized best practices in order to protect Wasatch County while retaining, recruiting, and maintaining a highly efficient and productive workforce largely through individualized attention.*

MISSION STATEMENT: *To provide a comprehensive and high-quality human resource program through mutual trust, respect, and expertise that protects the county while serving the needs of past, present, and future employees.*

CORE RESPONSIBILITIES: *To post and recruit county-wide vacant employment opportunities; To create, maintain, and communicate fair, compliant, and consistent hiring policies county-wide; To administer employee benefits (to include payroll processing); To provide/oversee personnel-related training opportunities; To assist county employees with personnel related issues, concerns, and/or questions; To partner with departments for the strategic management of personnel.*

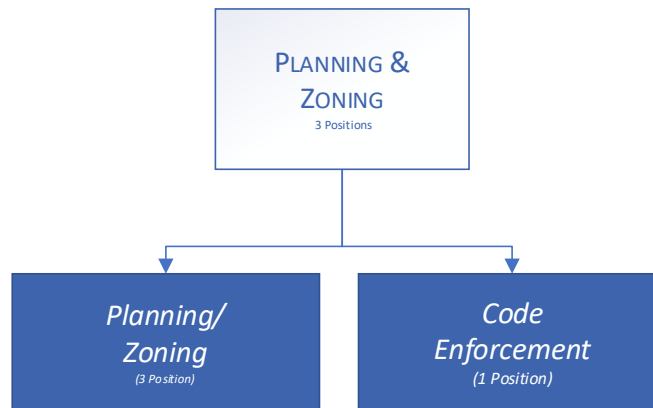
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 203,563	\$ 335,005	\$ 228,130	\$ 395,817
OPERATING EXPENSES	3,429	4,450	3,245	4,450
FIXED EXPENSES	14,335	18,934	18,780	33,442
CAPITAL OUTLAY	-	500	-	500
TOTAL EXPENDITURES	\$ 221,326	\$ 358,888	\$ 250,155	\$ 434,209
<i>AUTHORIZED POSITIONS</i>	<i>2.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>
<i>FUNDED FTE'S</i>	<i>2.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

PLANNING & ZONING DEPARTMENT



VISION STATEMENT: *The creation, through the implementation and enforcement of effective land-use regulation, of a unique sense of place and positive community that has protected its heritage, rural character, and natural beauty.*

MISSION STATEMENT: *To carefully and collaboratively guide current and future growth and development by providing professional planning services in a manner that exemplifies integrity, transparency, and thoughtful implementation of established policies.*

CORE RESPONSIBILITIES: *To review and process development related applications and/or permits; Issue building permits; Prepare and analyze projects to be presented to various decision makers; Assist local residents and developers who have land-use related questions/concerns. Manage and enforce local land-use related codes;*

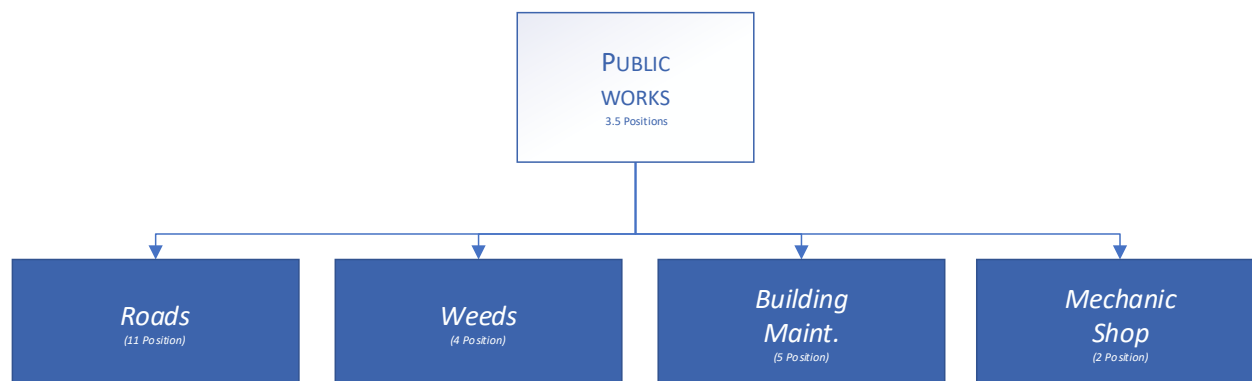
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 508,119	\$ 656,624	\$ 592,395	\$ 728,917
OPERATING EXPENSES	71,654	113,500	106,543	81,500
FIXED EXPENSES	55,004	69,835	68,744	65,599
CAPITAL OUTLAY	78	-	-	3,000
TOTAL EXPENDITURES	\$ 634,854	\$ 839,959	\$ 767,681	\$ 879,016
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>	<i>7.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 1 position to provide improved code enforcement services starting mid-year.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

PUBLIC WORKS DEPARTMENT



VISION STATEMENT: *A noticeably improved community through the decisions made by an appreciated and respected department that takes pride in the work they do and in the community.*

MISSION STATEMENT: *To keep county roads and facilities in top quality condition while providing timely and appreciated departmental services (such as noxious weed control and snowplow services) to our beautiful county through innovative service delivery methods.*

CORE RESPONSIBILITIES: *To maintain the County's road-ways and signage system; Provide maintenance and repair services to County-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.*

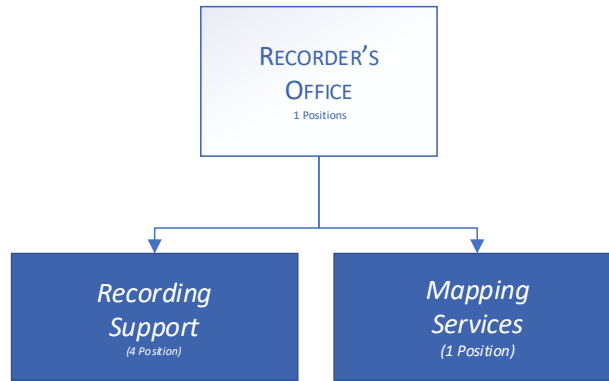
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 2,066,894	\$ 2,818,493	\$ 2,327,181	\$ 2,834,449
OPERATING EXPENSES	966,053	962,650	176,222	741,950
FIXED EXPENSES	511,802	784,038	613,497	680,088
CAPITAL OUTLAY	756	54,500	775	110,000
TOTAL EXPENDITURES	\$ 3,545,504	\$ 4,619,681	\$ 3,117,675	\$ 4,366,487
<i>AUTHORIZED POSITIONS</i>	24.5	24.5	24.5	25.5
<i>FUNDED FTE'S</i>	24.5	24.5	24.5	25.5

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 1 Assistant Director position as part of a succession planning strategy.
- (3) Various adjustments to align budget with historical expense amounts.
- (4) Removal of budgets reserved for prior years' one-time projects.

RECORDER'S OFFICE



VISION STATEMENT: *A well-run and cross-trained organization providing community members easy access to up-to-date and accurate ownership land records or customer-friendly services associated with the updating of those records.*

MISSION STATEMENT: *To provide the residents of Wasatch County protection, preservation and presentation of the official records of Wasatch County administered by this office in accordance with statutory requirements in the most efficient, professional and cost effective manner.*

CORE RESPONSIBILITIES: *Records documents pertaining to real estate property and maintains cross-reference indexes to these records; Also maintains a set of maps which show the current ownership of every tract of land in the entire county.*

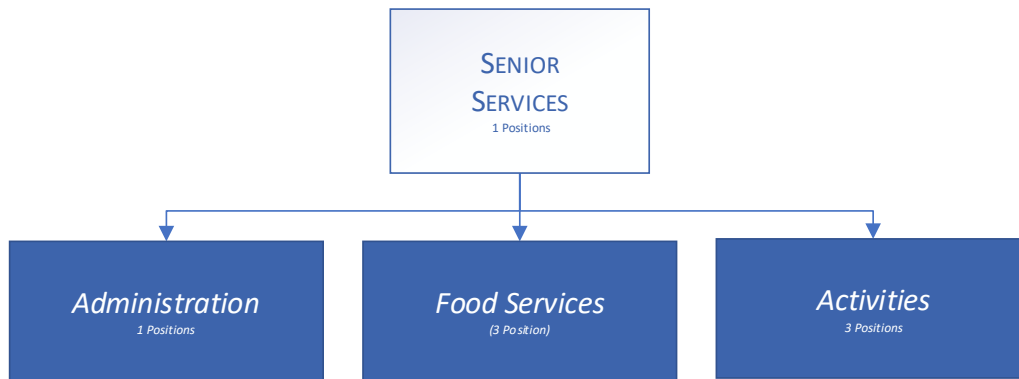
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 416,137	\$ 486,012	\$ 437,686	\$ 502,194
OPERATING EXPENSES	8,624	17,400	8,789	23,000
FIXED EXPENSES	92,619	123,550	123,228	124,820
CAPITAL OUTLAY	6,339	3,000	908	3,000
TOTAL EXPENDITURES	\$ 523,718	\$ 629,962	\$ 570,611	\$ 653,014
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>7.0</i>	<i>7.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>6.5</i>	<i>6.5</i>	<i>6.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Transfer of part-time funded position to Treasurer's Office.

SENIOR CENTER DEPARTMENT



VISION STATEMENT: *A friendly and welcoming community that enhances and supports the lives of Wasatch County senior citizens.*

MISSION STATEMENT: *To bring the seniors of Wasatch County, from every walk of life, together to share talents, provide opportunities for new, educational and exciting experiences. Provide opportunities to serve each other and the community.*

CORE RESPONSIBILITIES: *Provides Meals on Wheels services for qualified homebound seniors and congregate meals at the Senior Center every Tuesday and Thursdays; Provide a wide variety of desired activities for senior members of the community and to provide opportunities for seniors to attend various special cultural events.*

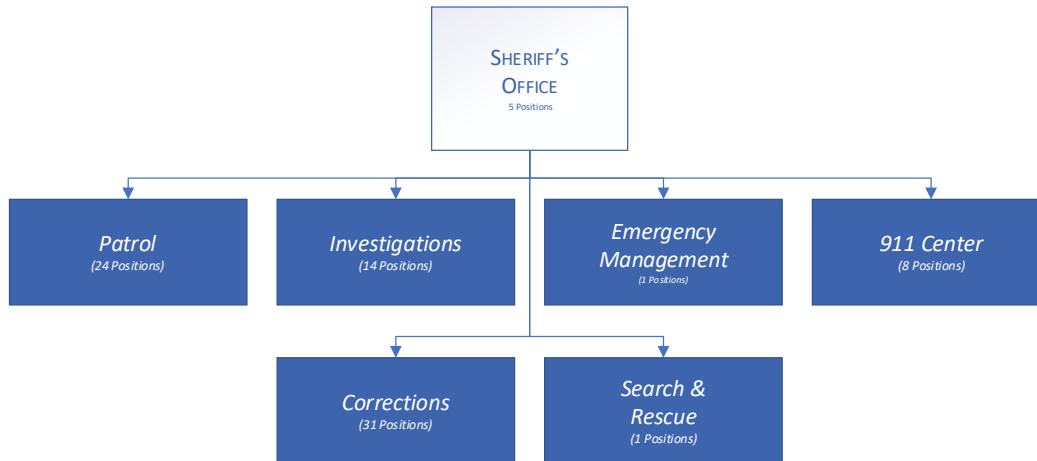
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 351,485	\$ 466,454	\$ 425,906	\$ 473,488
OPERATING EXPENSES	94,370	104,500	134,881	132,800
FIXED EXPENSES	122,963	117,514	115,033	111,254
CAPITAL OUTLAY	(3,708)	31,000	16,385	-
TOTAL EXPENDITURES	\$ 565,110	\$ 719,468	\$ 692,205	\$ 717,542
<i>AUTHORIZED POSITIONS</i>	<i>8.0</i>	<i>8.0</i>	<i>8.0</i>	<i>8.0</i>
<i>FUNDED FTE'S</i>	<i>6.5</i>	<i>6.5</i>	<i>6.5</i>	<i>6.5</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Various adjustments to align budget with historical expense amounts.
- (3) Removal of budgets reserved for prior years' one-time projects.

SHERIFF'S OFFICE



VISION STATEMENT: *A safe community where residents and visitors feel confident in their ability to go about their day-to-day activities within Wasatch County.*

MISSION STATEMENT: *In partnership with the community, we will proactively serve and protect our neighborhoods, schools and businesses using thorough, innovative, and cost effective methods to prevent crime, enforce the law, provide the highest level of search and rescue and emergency management services, and care for and rehabilitate those who are incarcerated.*

CORE RESPONSIBILITIES: *Investigate crimes, serving and protecting schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;*

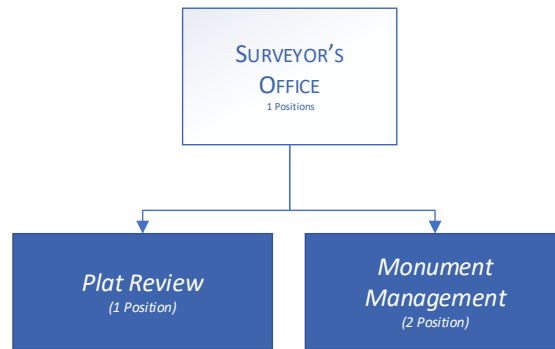
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 7,978,956	\$ 9,609,915	\$ 9,387,859	\$ 10,979,609
OPERATING EXPENSES	1,184,269	1,315,440	1,405,822	1,447,440
FIXED EXPENSES	1,233,758	1,567,123	1,748,011	1,798,348
CAPITAL OUTLAY	274,760	117,400	102,778	117,400
TOTAL EXPENDITURES	\$ 10,671,744	\$ 12,609,879	\$ 12,644,470	\$ 14,342,798
<i>AUTHORIZED POSITIONS</i>	<i>80.0</i>	<i>84.0</i>	<i>84.0</i>	<i>88.0</i>
<i>FUNDED FTE'S</i>	<i>77.3</i>	<i>81.3</i>	<i>81.3</i>	<i>85.3</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Addition of 2 dispatch and 2 patrol deputy positions.
- (3) Add 6 search and rescue volunteers (who receive stipend for use of personal equipment).
- (4) Various adjustments to align budget with historical expense amounts.

SURVEYOR'S OFFICE



VISION STATEMENT: *A County with known, accurate, and clearly defined parcel boundaries. A county with all PLSS monuments accounted for placed in their correct and proper location.*

MISSION STATEMENT: *To care for, upkeep, and protect the Public Land Survey System (PLSS) and its monuments. To review and approve any proposed or potential changes to existing property boundaries with Wasatch County. To provide various forms of education to the community regarding current boundary laws as established by law, state statute, court decisions, and case law.*

CORE RESPONSIBILITIES: *Provide physical protection, replacement, and maintenance for all PLSS monuments, city street centerline monuments, and subdivision monuments; To review all plats and ascertain/verify the correct owners of the plats; To be an active member of the county tax review committee and a resource to the community regarding land use and property boundaries.*

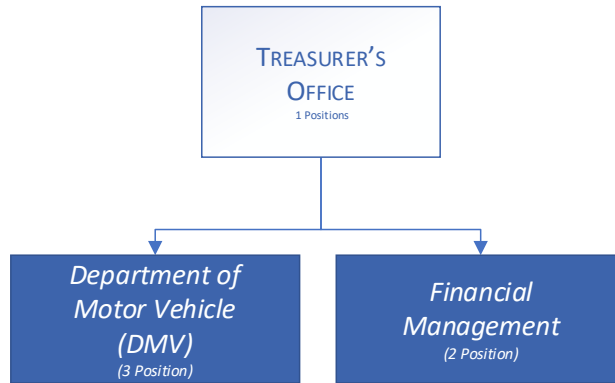
DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 275,670	\$ 312,096	\$ 305,971	\$ 389,631
OPERATING EXPENSES	19,668	40,700	7,321	20,700
FIXED EXPENSES	30,178	37,478	37,531	39,050
CAPITAL OUTLAY	1,906	13,600	12,987	13,600
TOTAL EXPENDITURES	\$ 327,422	\$ 403,874	\$ 363,810	\$ 462,981
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.5</i>	<i>3.5</i>	<i>4.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Converting 1 vacant part-time position into a full-time position.

TREASURER'S OFFICE



VISION STATEMENT: *A governmentally run office full of integrity and remarkable public service. An organization trusted by the community with the management of the funds provided and/or other assigned responsibilities.*

MISSION STATEMENT: *To provide county-wide oversight and direction regarding the proper collection and expenditure of county funds.*

CORE RESPONSIBILITIES: *Responsible for the mailing property tax notices, collecting property tax and depositing all county monies, apportioning collected monies to each entity, investing county monies, and tracking and balancing all bank accounts; Provides effective cash-handling training to all Wasatch County employees; Manage the local DMV office.*

DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
PERSONNEL EXPENSES	\$ 340,790	\$ 366,061	\$ 394,337	\$ 487,386
OPERATING EXPENSES	28,223	30,750	34,741	33,750
FIXED EXPENSES	63,394	84,324	83,805	74,305
CAPITAL OUTLAY	2,282	5,000	78	5,000
TOTAL EXPENDITURES	\$ 434,689	\$ 486,135	\$ 512,961	\$ 600,441
<i>AUTHORIZED POSITIONS</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>5.0</i>	<i>5.0</i>	<i>5.0</i>	<i>6.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase.
- (2) Adds 1 vacant position previously assigned to the Recorder's Office for improved contingency of services.



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SPECIAL REVENUE FUND DETAILS





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HEALTH SERVICE DEPARTMENT (OPERATING FUND)

Although the Health Service Department operates separate from Wasatch County, Title 26A of the Utah State Code requires that the Health Department's budget be "appropriated by the local governing authorities of the counties participating in the Local Health department."

The following budget documents were presented to and approved by the Board of Health on Thursday, October 27, 2023. These documents and the Health Department's Budget are included in the County's 2023 Tentative Budget document so that it can be approved by the County as required by state law.

DEPARTMENT BUDGET HIGHLIGHTS & BUDGET

WASATCH COUNTY HEALTH DEPARTMENT CY2023 HIGHLIGHTS

- Balanced with \$11K from Water Study fund. Deficit before tax revenue \$811.3, up \$110.4K.
- Property tax receipts expected to increase from CY 2022 budgeted \$700K to \$800K based on property value increases.
- Contract revenue down slightly due to reduced COVID funding.
- Fee income up \$98.5K due to increased activity and slight fee increases.
- Personnel down from 29.4 FTE's to 23.6 FTE's due to CY 2022 reductions in COVID related personnel.
- Payroll costs up \$125.7K due to COLA and expected county wide payroll adjustments.
- Other costs exclusive of capital expenditures and pass-through down \$70.5K from CY2022 budget, but up \$309.6K from annualized CY2022 to date. IT expenses decreased \$40.5K.
- CAPEX Up 125K including \$35K for a new vehicle, \$25K for building improvements and \$65K for new groundwater wells.
- Overhead (including \$60K of CAPEX) increased \$56.9K from 10.23% to 10.49% applied to gross expenses.

2023 Health Department Budget												
Personnel/Benefits	2023 Projected Budget	2022 Budgeted per County Budget	Difference of 2022 to 2023 Budget	2022 Annualized TD	Admin Total (incl OH)	Enviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/pend	\$ 2,697,102	\$ 2,471,412	\$ 125,690	\$ 2,194,854	\$ 83,216	\$ 648,602	\$ 868,388	\$ 323,889	\$ 144,351	\$ 153,987	\$ 488,241	COLA
Travel Meets 230	\$ 12,688	\$ 7,662	\$ 4,905	\$ 12,620	\$ 1,000	\$ 1,200	\$ 660	\$ 6,033	\$ 350	\$ 2,050	\$ 475	Increased Travel After COVID
Travel Mileage 231	\$ 4,948	\$ 5,208	\$ (259)	\$ 541	\$ 500	\$ 1,850	\$ 1,200	\$ -	\$ -	\$ 600	\$ 599	
Travel Conf Registration 232	\$ 13,800	\$ 9,560	\$ 4,360	\$ 123	\$ 2,000	\$ 1,750	\$ 3,475	\$ 1,450	\$ 800	\$ 2,000	\$ 2,445	Increased Travel After COVID
Travel Airfare 233	\$ 8,060	\$ 7,000	\$ 1,050	\$ -	\$ -	\$ 1,050	\$ 1,500	\$ 1,750	\$ 800	\$ 2,000	\$ 650	Increased Travel After COVID
Travel Lodging 234	\$ 12,800	\$ 7,925	\$ 4,675	\$ 519	\$ 1,000	\$ 1,250	\$ 3,750	\$ 1,800	\$ 750	\$ 2,150	\$ 1,300	Increased Travel After COVID
Travel/Training -230,231	\$ 62,087	\$ 37,866	\$ 14,782	\$ 13,800	\$ 4,600	\$ 7,400	\$ 10,686	\$ 11,053	\$ 2,900	\$ 8,800	\$ 6,488	
BOH Meas/Travel (231)	\$ 4,000	\$ 3,500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Books/Chair/Support - 210	\$ 6,000	\$ 13,905	\$ (8,605)	\$ 10,315	\$ 1,000	\$ 150	\$ 1,700	\$ -	\$ 350	\$ -	\$ 200	Align with Actual Experience
BOH Membership dues - 211	\$ -	\$ 900	\$ (900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Now in Health Dept Assoc. Fees
Bank & credit Card Fees - 212	\$ 8,000	\$ 7,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Increased Card Usage
Public Notices - 220	\$ 260	\$ 531	\$ (281)	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Based on 2022 Actual
Office Supplies - 240	\$ 16,483	\$ 18,738	\$ (2,245)	\$ 16,047	\$ 2,600	\$ 2,550	\$ 1,445	\$ 1,150	\$ 300	\$ 148	\$ 300	Align with Actual Experience
Equipment Maintenance - 250	\$ 18,442	\$ 13,924	\$ 2,518	\$ 21,745	\$ 200	\$ 4,570	\$ 3,315	\$ 2,669	\$ 150	\$ 500	\$ 18	Based on 2022 Actual
Information Systems Maint -251	\$ 160,881	\$ 191,424	\$ (40,533)	\$ 136,384	\$ 3,350	\$ 26,619	\$ 37,192	\$ 24,760	\$ 8,969	\$ 6,894	\$ 27,880	Wasatch County Assessment
Operating Lease - 252	\$ 8,688	\$ 3,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Postage and Copy Machines
Communications - 280	\$ 14,386	\$ 21,649	\$ (7,264)	\$ 12,432	\$ 540	\$ 1,090	\$ 3,540	\$ 1,175	\$ -	\$ 4,500	\$ 540	Reduced Number of Cell Phones
Equipment Under 5,000 Software - 290	\$ 81,801	\$ 50,387	\$ 18,786	\$ 7,711	\$ 3,000	\$ 2,000	\$ 1,250	\$ 3,250	\$ -	\$ 11,633	\$ 1,650	New Computers reduced from 10 to 4
Professional Tech - 310	\$ 173,609	\$ 159,267	\$ 14,242	\$ 59,026	\$ 4,000	\$ 25,180	\$ 19,700	\$ 22,125	\$ 13,104	\$ 20,000	\$ 50,400	\$11.5K EPI Data Analyst
Medical Office Dues -311	\$ 7,041	\$ 7,050	\$ (9)	\$ 518	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health Dept Association Fees - 312	\$ 21,000	\$ 12,200	\$ 8,800	\$ 18,540	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Incr. Dues, Includes BOH Member Dues
Special Dept Supp MEDICAL - 450	\$ 280,664	\$ 277,562	\$ (17,008)	\$ 166,803	\$ -	\$ -	\$ 258,800	\$ 1,204	\$ 550	\$ -	\$ -	Reflects Actual 2022 Experience
Special Dept Supp OTHER - 461	\$ 91,088	\$ 86,380	\$ 4,718	\$ 79,973	\$ 500	\$ 33,225	\$ 27,881	\$ 24,431	\$ 300	\$ 2,961	\$ -	Increased Grants
Insurance - 510	\$ 12,864	\$ 12,166	\$ 818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UCIP Cost Increase
Improvements to BLOG - 710	\$ 3,000	\$ 25,000	\$ (22,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	Door Locks on COVID Storage Garage
Equip & Software Over 5,000- 740	\$ 126,000	\$ -	\$ 126,000	\$ 168	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$35K New Vehicle, \$35K Blog Improve, Wells
Pass Thru Funds	\$ 278,029	\$ 254,405	\$ (16,376)	\$ 155,553	\$ -	\$ -	\$ -	\$ 103,319	\$ 105,336	\$ -	\$ 63,374	Grants Pass-Through
Note: Other Indirect Costs												
Totals	\$ 3,871,889	\$ 3,708,188	\$ 163,811	\$ 2,882,872	\$ 123,427	\$ 791,838	\$ 1,138,333	\$ 637,265	\$ 301,024	\$ 208,422	\$ 723,889	
Contract Total	\$ 2,228,788	\$ 2,357,441	\$ (28,663)	\$ 1,751,443	\$ 181,478	\$ 144,349	\$ 416,898	\$ 478,187	\$ 148,294	\$ 208,118	\$ 853,743	Reduced COVID Contracts
Pass-Thru Rev	\$ 278,029	\$ 294,405	\$ (16,376)	\$ 155,553	\$ -	\$ -	\$ -	\$ 160,319	\$ 106,338	\$ -	\$ 68,374	Grants Pass-Through
Anticipated Fee Revenue	\$ 653,884	\$ 465,407	\$ 88,488	\$ 625,463	\$ 60,600	\$ 277,315	\$ 220,684	\$ 6,486	\$ -	\$ -	\$ -	Increased Fees
Difference (Revenue vs Expense)	\$ (811,288)	\$ (700,834)	\$ (110,354)	\$ (870,614)	\$ 186,561	\$ (398,876)	\$ (489,070)	\$ (2,354)	\$ (47,454)	\$ (304)	\$ (782)	

114.20%

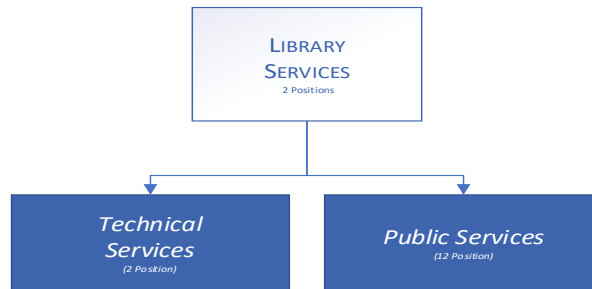
Y/Y Prop X Incr.

Estimated Local Tax Revenue	\$ 800,434	\$ 700,034
From Water Appropriated	\$ 10,854	
From Vehicles Appropriated		
Est Amt from/(to) Unappropriated	\$0	\$0
Balance	\$0	\$0

2023 Projected Revenue	\$ 3,861,144
Overhead/Admin Costs	2022 \$ 373,840.44
Overhead/Admin Burden %	10.23%

% of Income		Grant coverage of expenses	
58% Grants only	\$ 3,593,970	62% Excluding Passthrough	
65% Grants + Pass Thru	Non Passthru Exp		
86% Grants, Pass Thru & Prop X Rev			

LIBRARY DEPARTMENT (OPERATING FUND)



VISION STATEMENT: *The cornerstone of our community's civic and cultural life. To include and engage all residents in constructive dialogue that elevates the quality of life of all.*

MISSION STATEMENT: *To enrich the lives of Wasatch County residents by providing resources and experiences that build community, spark the imagination, and support lifelong learning.*

CORE RESPONSIBILITIES: *Maintain a popular library collection; Provide a comfortable and functional facilities for community meetings or studying needs; Add new points of service provided throughout the county; Provide outreach programs to residents in diverse communities and enjoyable learning activities, events, and resources for all ages that support creative expression;*

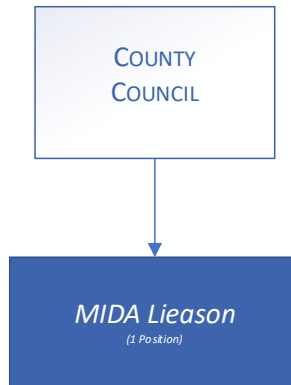
DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ -	\$ 1,256,059	\$ 1,256,059	\$ 1,459,142
REVENUES				
PROPERTY TAX	1,316,547	1,253,555	1,405,181	1,353,555
SERVICE FEES	1,951	500	1,328	500
FEE IN LIEU	43,238	38,516	38,516	38,516
GRANTS	8,200	11,900	12,050	11,900
INTEREST	4,593	15,869	32,301	15,869
OTHER FEES	-	200	-	200
CONTRIBUTIONS & TRANSFERS	405	500	45	42,500
TOTAL REVENUES	\$ 1,374,934	\$ 1,321,040	\$ 1,489,421	\$ 1,463,040
TOTAL AVAILABLE FUNDS	\$ 1,374,934	\$ 2,577,099	\$ 2,745,480	\$ 2,922,182
APPROPRIATIONS				
PERSONNEL EXPENSES	642,482	793,073	771,793	929,757
OPERATING EXPENSES	134,062	192,350	154,568	192,350
FIXED EXPENSES	327,100	335,252	348,514	355,851
CAPITAL OUTLAY	12,185	11,500	11,464	11,500
TOTAL APPROPRIATIONS	\$ 1,115,829	\$ 1,332,175	\$ 1,286,338	\$ 1,489,458
ENDING BALANCE	\$ 1,256,059	\$ 1,244,924	\$ 1,459,142	\$ 1,432,724
<i>AUTHORIZED POSITIONS</i>	<i>15.0</i>	<i>15.0</i>	<i>15.0</i>	<i>16.0</i>
<i>FUNDED FTE'S</i>	<i>10.8</i>	<i>10.8</i>	<i>10.8</i>	<i>11.8</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase & an additional 5% for the wage study's recommendation
- (2) Reclassifying one part-time associate librarian position to a full-time librarian & adding one part-time library aide position.

M.I.D.A. DEPARTMENT (OPERATING FUND)



VISION STATEMENT: *A four-season recreational area that is enjoyed by citizens and visitors and proves to be financially beneficial to the MIDA project and Wasatch County*

MISSION STATEMENT: *To facilitate the continued development and evolution of the MIDA project area to ensure infrastructure needs are addressed, that all parties communicate effectively, and so all aspects of the project area prove beneficial to citizens and visitors to Wasatch County.*

CORE RESPONSIBILITIES: *To meet with Stakeholders in the MIDA project area including County departments, development partners, and MIDA staff to share progress and seek guidance from the County Council as the project builds out.*

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ -	\$ 152,360	\$ 152,360	\$ 1,732
REVENUES				
SERVICE FEES	-	90,000	3,752	45,000
FEE IN LIEU	152,360	-	(135,449)	-
CONTRIBUTIONS & TRANSFERS	-	143,564	325,741	233,741
TOTAL REVENUES	\$ 152,360	\$ 233,564	\$ 194,045	\$ 278,741
TOTAL AVAILABLE FUNDS	\$ 152,360	\$ 385,923	\$ 346,404	\$ 280,473
APPROPRIATIONS				
PERSONNEL EXPENSES	-	214,654	250,555	256,227
OPERATING EXPENSES	-	4,550	79,758	4,550
FIXED EXPENSES	-	14,359	14,359	14,059
TOTAL APPROPRIATIONS	\$ -	\$ 233,564	\$ 344,672	\$ 274,836
ENDING BALANCE	\$ 152,360	\$ 152,360	\$ 1,732	\$ 5,637
<i>AUTHORIZED POSITIONS</i>	-	1.0	1.0	1.0
<i>FUNDED FTE'S</i>	-	1.0	1.0	1.0

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in wages & benefits to fund a 7% across-the-board cost-of-living increase & an additional 5% for the wage study's recommendation.

A.R.P.A. FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ -	\$ (45,773)	\$ (45,773)	\$ 1,848,127
REVENUES				
GRANTS	3,310,889	3,310,889	3,679,889	369,000
INTEREST	-	-	1,104	-
TOTAL REVENUES	\$ 3,310,889	\$ 3,310,889	\$ 3,680,992	\$ 369,000
TOTAL AVAILABLE FUNDS	\$ 3,310,889	\$ 3,265,116	\$ 3,635,220	\$ 2,217,127
APPROPRIATIONS				
OPERATING EXPENSES	3,299,570	1,908,889	1,268,317	-
CAPITAL OUTLAY	12,757	25,000	393,776	256,000
CONTRIBUTIONS & TRANSFERS	-	-	125,000	167,667
TOTAL APPROPRIATIONS	\$ 3,312,327	\$ 1,933,889	\$ 1,787,093	\$ 423,667
ENDING BALANCE	\$ (45,773)	\$ 1,331,227	\$ 1,848,127	\$ 1,793,460

The 2023 budget for the A.R.P.A. Fund includes the following major appropriations:

- (1) One-time purchase of 5 public safety vehicles associated with General Fund initiatives and the transfer of funds to support the first year vehicle replacement costs.
- (2) Continuation of a transfer to the General Fund to support mental health expenses.

JAIL COMMISSARY FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ -	\$ 68,221	\$ 68,221	\$ 35,993
REVENUES				
SERVICE FEES	108,934	120,000	115,207	115,000
INTEREST	621	500	500	500
TOTAL REVENUES	\$ 109,555	\$ 120,500	\$ 115,707	\$ 115,500
TOTAL AVAILABLE FUNDS	\$ 109,555	\$ 188,721	\$ 183,928	\$ 151,493
APPROPRIATIONS				
OPERATING EXPENSES	100,056	137,300	147,935	137,300
TOTAL APPROPRIATIONS	\$ 100,056	\$ 137,300	\$ 147,935	\$ 137,300
ENDING BALANCE	\$ 68,221	\$ 51,421	\$ 35,993	\$ 14,193

No significant change between the 2022 Adopted Budget and the 2023 Tentative Budget

LIBRARY MAINTENANCE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 100,000
REVENUES				
CONTRIBUTIONS & TRANSFERS	-	-	100,000	-
TOTAL REVENUES	\$ -	\$ -	\$ 100,000	\$ -
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 100,000	\$ 100,000
APPROPRIATIONS				
OPERATING EXPENSES	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ 100,000	\$ 100,000

This is a newly created fund (created in 2022) intended to start reserving funds for future facility maintenance replacement costs. No expenses from this fund are anticipated in 2023.

LIQUOR DISTRIBUTION FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 90,203	\$ 111,226	\$ 111,226	\$ 119,626
REVENUES				
PUBLIC SAFETY PROGRAMS	57,753	58,000	58,000	58,000
INTEREST	350	400	400	400
TOTAL REVENUES	\$ 58,103	\$ 58,400	\$ 58,400	\$ 58,400
TOTAL AVAILABLE FUNDS	\$ 148,306	\$ 169,626	\$ 169,626	\$ 178,026
APPROPRIATIONS				
OPERATING EXPENSES	37,080	58,000	48,000	58,000
CAPITAL OUTLAY	-	2,000	2,000	2,000
TOTAL APPROPRIATIONS	\$ 37,080	\$ 60,000	\$ 50,000	\$ 60,000
ENDING BALANCE	\$ 111,226	\$ 109,626	\$ 119,626	\$ 118,026

No significant change between the 2022 Adopted Budget and the 2023 Tentative Budget

RESTAURANT TAX FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 3,936,022	\$ 4,487,286	\$ 4,487,286	\$ 4,659,282
REVENUES				
SALES TAX	944,722	880,000	1,024,871	1,000,000
INTEREST	16,542	14,000	11,125	14,000
TOTAL REVENUES	\$ 961,264	\$ 894,000	\$ 1,035,996	\$ 1,014,000
TOTAL AVAILABLE FUNDS	\$ 4,897,286	\$ 5,381,286	\$ 5,523,282	\$ 5,673,282
APPROPRIATIONS				
OPERATING EXPENSES	70,000	100,000	100,000	-
FIXED EXPENSES	40,000	-	-	-
CONTRIBUTIONS & TRANSFERS	300,000	764,000	764,000	1,010,663
TOTAL APPROPRIATIONS	\$ 410,000	\$ 864,000	\$ 864,000	\$ 1,010,663
ENDING BALANCE	\$ 4,487,286	\$ 4,517,286	\$ 4,659,282	\$ 4,662,619

The 2023 budget for the Restaurant Tax Fund includes the following major appropriations:

- (1) County's contribution to the Park & Recreational Department for the County Fair & the department's facility maintenance fund.
- (2) Transfer to the debt Service Fund for debt service payments

TRANSIENT ROOM TAX

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 4,623,687	\$ 5,563,150	\$ 5,563,150	\$ 5,157,253
REVENUES				
SALES TAX	3,136,931	2,500,000	4,117,179	4,117,179
INTEREST	12,048	10,000	9,674	10,000
TOTAL REVENUES	\$ 3,148,979	\$ 2,510,000	\$ 4,126,854	\$ 4,127,179
TOTAL AVAILABLE FUNDS	\$ 7,772,666	\$ 8,073,150	\$ 9,690,004	\$ 9,284,432
APPROPRIATIONS				
PERSONNEL EXPENSES	401,276	463,912	457,393	-
OPERATING EXPENSES	698,589	705,140	710,168	2,220,000
FIXED EXPENSES	204,087	-	-	-
CAPITAL OUTLAY	309,971	-	2,039,652	387,000
CONTRIBUTIONS & TRANSFERS	595,594	1,325,000	1,325,538	1,058,959
TOTAL APPROPRIATIONS	\$ 2,209,516	\$ 2,494,052	\$ 4,532,751	\$ 3,665,959
ENDING BALANCE	\$ 5,563,150	\$ 5,579,098	\$ 5,157,253	\$ 5,618,473

The 2023 budget for the Transient Room Tax Fund includes the following major appropriations:

- (1) County's contribution to Heber Valley Tourism and Economic Development.
- (2) County's contribution for the general services provided by Park and Recreation.
- (3) Funding to support Public Safety services and local business grants (such as soldier hollow)
- (4) Local marketing services

TRANSPORTATION TAX FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 415,090
REVENUES				
SALES TAX	-	-	717,090	3,000,000
TOTAL REVENUES	\$ -	\$ -	\$ 717,090	\$ 3,000,000
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ 717,090	\$ 3,415,090
APPROPRIATIONS				
OPERATING EXPENSES	-	-	302,000	2,970,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 302,000	\$ 2,970,000
ENDING BALANCE	\$ -	\$ -	\$ 415,090	\$ 445,090

This is a newly created fund with revenue coming from a recently adopted quarter-cent sales tax increase and will fund:

- (1) Local public transportation services through a partnership with High Valley Transit

911 EMERGENCY SERVICES FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 1,103,168	\$ 1,274,632	\$ 1,274,632	\$ 1,388,621
REVENUES				
PUBLIC SAFETY PROGRAMS	282,167	246,000	207,691	206,000
SALES TAX	4,733	4,000	4,000	4,000
TOTAL REVENUES	\$ 286,900	\$ 250,000	\$ 211,691	\$ 210,000
TOTAL AVAILABLE FUNDS	\$ 1,390,068	\$ 1,524,632	\$ 1,486,324	\$ 1,598,621
APPROPRIATIONS				
OPERATING EXPENSES	-	7,000	2,500	7,000
FIXED EXPENSES	87,134	90,000	42,543	90,000
CAPITAL OUTLAY	28,302	53,000	52,660	53,000
TOTAL APPROPRIATIONS	\$ 115,436	\$ 150,000	\$ 97,703	\$ 150,000
ENDING BALANCE	\$ 1,274,632	\$ 1,374,632	\$ 1,388,621	\$ 1,448,621

No significant change between the 2022 Adopted Budget and the 2023 Tentative Budget

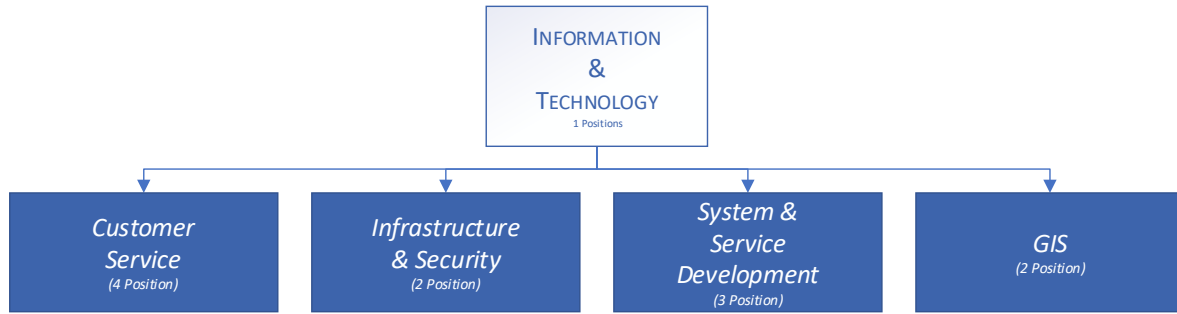
INTERNAL SERVICE FUNDS





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I.T. SYSTEMS DEPARTMENT (OPERATING FUND)



VISION STATEMENT: *IT professionals working with our customers to nurture community trust by developing services that provide accessibility and accountability through the creative, empowering use of information technologies for the benefit and enjoyment of all customers.*

MISSION STATEMENT: *To inspire, lead, and support Wasatch County in using innovative, secure information technologies by thoughtfully investing in our IT employees, releasing their creativity, thus allowing Information Systems to become a significant value center.*

CORE RESPONSIBILITIES: *Design, purchase, install, and maintain County's IT Infrastructure; Secure and maintain IT infrastructure from internal and external threats; Provide IT related support and provided IT related training; Maintain county websites, media/social streams, and information lookup services; design and maintain GIS databases, modernize and automate existing business processes;*

DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 266,174	\$ 602,638	\$ 602,638	\$ 780,903
REVENUES				
SERVICE FEES	1,525,197	2,070,284	2,074,793	2,223,716
DEVELOPMENT FEES	83,001	30,000	90,491	30,000
INTEREST	35	-	205	-
TOTAL REVENUES	\$ 1,608,234	\$ 2,100,284	\$ 2,165,489	\$ 2,253,716
TOTAL AVAILABLE FUNDS	\$ 1,874,408	\$ 2,702,922	\$ 2,768,128	\$ 3,034,619
APPROPRIATIONS				
PERSONNEL EXPENSES	862,247	1,380,417	1,132,531	1,489,720
OPERATING EXPENSES	192,005	217,000	306,696	220,000
FIXED EXPENSES	179,538	387,570	451,497	337,794
CAPITAL OUTLAY	37,980	113,000	96,500	113,000
TOTAL APPROPRIATIONS	\$ 1,271,769	\$ 2,097,987	\$ 1,987,225	\$ 2,160,515
ENDING BALANCE	\$ 602,638	\$ 604,935	\$ 780,903	\$ 874,104
<i>AUTHORIZED POSITIONS</i>	<i>8.0</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>
<i>FUNDED FTE'S</i>	<i>8.0</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in Wages & Benefits to fund a 7% across-the-board COLA increase;

COMMUNICATION EQUIPMENT FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 363,202	\$ 381,543	\$ 381,543	\$ 424,005
REVENUES				
SERVICE FEES	195,957	175,975	238,934	200,975
INTEREST	1,495	1,200	1,200	1,200
TOTAL REVENUES	\$ 197,453	\$ 177,175	\$ 240,134	\$ 202,175
TOTAL AVAILABLE FUNDS	\$ 560,654	\$ 558,718	\$ 621,677	\$ 626,180
APPROPRIATIONS				
PERSONNEL EXPENSES	63,038	65,123	85,851	69,730
OPERATING EXPENSES	60,525	30,852	30,621	30,852
CAPITAL OUTLAY	55,548	81,200	81,200	81,200
TOTAL APPROPRIATIONS	\$ 179,112	\$ 177,175	\$ 197,673	\$ 181,782
ENDING BALANCE	\$ 381,543	\$ 381,543	\$ 424,005	\$ 444,398

The 2023 budget for the Communication Equipment Fund includes the following major appropriations:

- (1) One-fourth of a position authorized within the Sheriff's Office.
- (2) The purchase of various equipment intended to improve public safety communications.

COMPUTER REPLACEMENT FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 362,651	\$ 555,750	\$ 555,750	\$ 659,025
REVENUES				
SERVICE FEES	308,552	341,960	341,960	173,320
INTEREST	1,967	-	1,615	-
TOTAL REVENUES	\$ 310,519	\$ 341,960	\$ 343,575	\$ 173,320
TOTAL AVAILABLE FUNDS	\$ 673,169	\$ 897,710	\$ 899,325	\$ 832,345
APPROPRIATIONS				
FIXED EXPENSES	-	-	506	-
CAPITAL OUTLAY	117,419	341,960	239,794	341,960
TOTAL APPROPRIATIONS	\$ 117,419	\$ 341,960	\$ 240,300	\$ 341,960
ENDING BALANCE	\$ 555,750	\$ 555,750	\$ 659,025	\$ 490,385

No significant change between the 2022 Adopted Budget and the 2023 Tentative Budget

FLEET MAINTENANCE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 352,465	\$ 350,715	\$ 350,715	\$ 363,621
REVENUES				
SERVICE FEES	57,800	63,300	63,300	63,300
INTEREST	1,472	1,200	1,294	1,200
TOTAL REVENUES	\$ 59,272	\$ 64,500	\$ 64,594	\$ 64,500
TOTAL AVAILABLE FUNDS	\$ 411,737	\$ 415,215	\$ 415,309	\$ 428,121
APPROPRIATIONS				
OPERATING EXPENSES	58,145	64,700	50,770	57,800
FIXED EXPENSES	2,878	6,100	918	4,000
TOTAL APPROPRIATIONS	\$ 61,022	\$ 70,800	\$ 51,688	\$ 61,800
ENDING BALANCE	\$ 350,715	\$ 344,415	\$ 363,621	\$ 366,321

No significant change between the 2022 Adopted Budget and the 2023 Tentative Budget

FLEET REPLACEMENT FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 887,985	\$ 1,082,937	\$ 1,082,937	\$ 742,762
REVENUES				
SERVICE FEES	247,200	366,900	366,900	366,900
INTEREST	1,053	800	1,255	800
CONTRIBUTIONS & TRANSFERS	-	-	-	42,667
TOTAL REVENUES	\$ 248,253	\$ 367,700	\$ 368,155	\$ 410,367
TOTAL AVAILABLE FUNDS	\$ 1,136,238	\$ 1,450,637	\$ 1,451,091	\$ 1,153,129
APPROPRIATIONS				
OPERATING EXPENSES	168,097	-	-	-
CAPITAL OUTLAY	(114,796)	367,700	708,329	367,700
TOTAL APPROPRIATIONS	\$ 53,301	\$ 367,700	\$ 708,329	\$ 367,700
ENDING BALANCE	\$ 1,082,937	\$ 1,082,937	\$ 742,762	\$ 785,429

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) Increase in funding through a transfer (From the A.R.P.A. Fund) to support the first-year replacement costs associated with 5 new vehicles to be added in 2023.



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CAPITAL IMPRVOEMENT AND DEBT SERVICE FUNDS





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B & C ROADS FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 1,216,988	\$ 1,248,170	\$ 1,248,170	\$ 1,302,241
REVENUES				
FEE IN LIEU	1,119,730	980,000	1,125,669	1,280,000
INTEREST	5,094	4,400	5,858	4,400
TOTAL REVENUES	\$ 1,124,824	\$ 984,400	\$ 1,131,527	\$ 1,284,400
TOTAL AVAILABLE FUNDS	\$ 2,341,811	\$ 2,232,570	\$ 2,379,698	\$ 2,586,641
APPROPRIATIONS				
PERSONNEL EXPENSES	30,412	56,140	56,425	138,043
OPERATING EXPENSES	176,788	294,000	331,713	790,000
CAPITAL OUTLAY	886,442	1,443,860	689,318	825,100
CAPITAL OUTLAY	-	25,000	-	-
TOTAL APPROPRIATIONS	\$ 1,093,641	\$ 1,819,000	\$ 1,077,457	\$ 1,753,143
ENDING BALANCE	\$ 1,248,170	\$ 413,570	\$ 1,302,241	\$ 833,498
<i>AUTHORIZED POSITIONS</i>	<i>0.5</i>	<i>0.5</i>	<i>0.5</i>	<i>1.5</i>
<i>FUNDED FTE'S</i>	<i>0.5</i>	<i>0.5</i>	<i>0.5</i>	<i>1.5</i>

The change in funding from the 2022 Adopted Budget to the 2023 Tentative Budget is primarily due to:

- (1) New road constructions projects anticipated to begin in 2023
- (2) Includes the funding for 1 position added to support the addition road projects.

GENERAL CIP FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 3,795,108	\$ 8,064,485	\$ 8,064,485	\$ 10,291,157
REVENUES				
FEE IN LIEU	424,804	430,000	363,982	430,000
INTEREST	19,011	14,000	16,427	14,000
OTHER FEES	402,775	-	-	-
CONTRIBUTIONS & TRANSFERS	5,000,000	-	3,687,224	-
TOTAL REVENUES	\$ 5,846,590	\$ 444,000	\$ 4,067,633	\$ 444,000
TOTAL AVAILABLE FUNDS	\$ 9,641,698	\$ 8,508,485	\$ 12,132,118	\$ 10,735,157
APPROPRIATIONS				
OPERATING EXPENSES	1,391,174	3,015,000	1,839,949	-
FIXED EXPENSES	-	-	93	-
CAPITAL OUTLAY	186,038	10,000	918	-
TOTAL APPROPRIATIONS	\$ 1,577,212	\$ 3,025,000	\$ 1,840,960	\$ -
ENDING BALANCE	\$ 8,064,485	\$ 5,483,485	\$ 10,291,157	\$ 10,735,157

Budget does not anticipate any appropriations in 2023 in order to build up reserve in preparation for future anticipated expenses.

IMPACT FEE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 435,259	\$ 1,028,733	\$ 1,028,733	\$ 1,983,961
REVENUES				
SERVICE FEES	594,406	560,000	680,319	560,000
PUBLIC SAFETY PROGRAMS	336,399	300,000	300,442	300,000
INTEREST	3,817	4,000	4,559	4,000
TOTAL REVENUES	\$ 934,622	\$ 864,000	\$ 985,320	\$ 864,000
TOTAL AVAILABLE FUNDS	\$ 1,369,881	\$ 1,892,733	\$ 2,014,052	\$ 2,847,961
APPROPRIATIONS				
OPERATING EXPENSES	341,148	431,000	30,091	31,000
TOTAL APPROPRIATIONS	\$ 341,148	\$ 431,000	\$ 30,091	\$ 31,000
ENDING BALANCE	\$ 1,028,733	\$ 1,461,733	\$ 1,983,961	\$ 2,816,961

The 2023 budget for the Impact Fee Fund includes the following major appropriations:

- (1) A recurring debt service payment.

COUNTY BOND DEBT SERVICE FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ 6,138,952	\$ 3,894,006	\$ 3,894,006	\$ 4,061,085
REVENUES				
PROPERTY TAX	1,507	442,000	452,818	442,000
FEE IN LIEU	(0)	22,000	19,779	22,000
INTEREST	21,496	20,000	12,008	20,000
OTHER FEES	5,361,266	(500)	(1,327)	(500)
CONTRIBUTIONS & TRANSFERS	800,000	700,000	700,000	635,400
TOTAL REVENUES	\$ 6,184,269	\$ 1,183,500	\$ 1,183,279	\$ 1,118,900
TOTAL AVAILABLE FUNDS	\$ 12,323,221	\$ 5,077,506	\$ 5,077,285	\$ 5,179,985
APPROPRIATIONS				
CAPITAL OUTLAY	8,429,215	1,016,200	1,016,200	1,016,200
TOTAL APPROPRIATIONS	\$ 8,429,215	\$ 1,016,200	\$ 1,016,200	\$ 1,016,200
ENDING BALANCE	\$ 3,894,006	\$ 4,061,306	\$ 4,061,085	\$ 4,163,785

No significant change between the 2022 Adopted Budget and the 2023 Tentative Budget

SALES TAX DEBT SERVICE BOND FUND

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	TENTATIVE 2023
BEGINNING BALANCE	\$ (116,321)	\$ 86,909	\$ 86,909	\$ -
REVENUES				
OTHER FEES	660,908	-	-	-
INTEREST	223	500	315	-
CONTRIBUTIONS & TRANSFERS	83,000	-	-	-
TOTAL REVENUES	\$ 744,132	\$ 500	\$ 315	\$ -
TOTAL AVAILABLE FUNDS	\$ 627,810	\$ 87,409	\$ 87,224	\$ -
APPROPRIATIONS				
CAPITAL OUTLAY	540,901	-	-	-
CONTRIBUTIONS & TRANSFERS	-	80,000	87,224	-
TOTAL APPROPRIATIONS	\$ 540,901	\$ 80,000	\$ 87,224	\$ -
ENDING BALANCE	\$ 86,909	\$ 7,409	\$ 0	\$ -

This Fund was closed out in 2022 with a final transfer to the General Fund as contributions and associated expenses have ended.